adsorption rate on the order of about 0.03% in the 24 hour ASTM D570 test. This material not only makes the tree cap 458 lightweight, thereby allowing the tree cap to be installed by an ROV, but also isolates the tree cap from the cathodic protection system of the flow completion apparatus. Moreover, any longitudinal forces acting on the tree cap will be borne by the bolts 464, thereby relieving the body 462 of this function.

In the Claims:

Please rewrite claim 10 as follows:

10(Amended). The flow completion system of claim 1, further comprising a tree cap which comprises:

an annular body; and

means for securing the body to the tubing hanger or the tubing

spool.

Please add the following new claim:

21. The flow completion system of claim 10, wherein the body is comprised of a non-metallic material.

Remarks

Entry of this amendment in the present application is respectfully requested.

Respectfully submitted,

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